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October 10, 2001

Asst. Commissioner of Patents  
Washington, D.C. 20231

**PATENT APPLICATION TRANSMITTAL LETTER**

Inventor: Masaaki SUZUKI et al.  
GRINDING WHEEL  
**Customer No.: 00441**  
Attorney Docket No.: 33773M031

Sir:

Transmitted herewith for filing are the following:

New patent application including 16 pages of text, 3 sheets of formal drawings (Figs. 1-6), signed Declaration, signed Assignment and Recordation Cover Sheet, and a check for **\$780.00**.

Counsel's check for the fee which has been calculated as shown below.

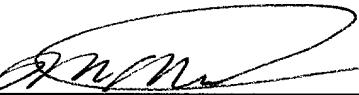
Basic Fee	\$ 740.00
Assignment Fee	<u>\$ 40.00</u>
<b>TOTAL:</b>	<b>\$ 780.00</b>

If any additional fees associated with this communication are required, please notify the undersigned attorney by telephone and charge the fees to Deposit Account 02-4300.

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Page 2

This includes, for example, any additional filing fees required under 37 CFR 1.16 and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

By   
Michael A. Makuch  
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